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Received

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Emergency Enforcement
Services Section

September 28, 2012

Ms. Carol Ropski
U.S. Environmental Protection Agency
Superfund Division
Enforcement and Compliance Assurance Branch
Enforcement Services Section 1, SE-5J
77 West Jackson Boulevard
Chicago, Illinois 60604-3590

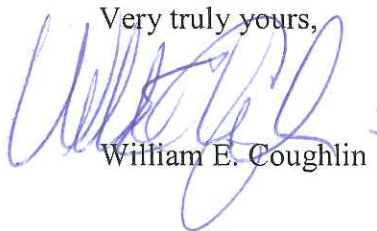
Re: Our Client, DAP Products Inc. ("DAP")
South Dayton Dump and Landfill Site in Moraine, Ohio (the "Site")
Response to September 10, 2012 General Notice of Potential Liability (the "Notice")

Dear Ms. Ropski:

We represent DAP in connection with the Notice sent by Jason El-Zein of your office. Per Mr. El-Zein's request, we are directing our response to you. Issues of adequate notice aside, DAP respectfully responds that it has made a good faith determination, based on available information, that it has no liability for any environmental issues related to the Site. Not having any information concerning any involvement in the past with respect to the Site, DAP had requested from counsel for the PRPs who have been actively engaged with the Site that DAP be provided any evidence or other information sufficient to demonstrate that DAP either disposed of, or arranged for the disposal of, hazardous substances at the Site. The sole information made available was the April 24, 2012 deposition of Edward Grillot. That testimony does not establish that DAP disposed of, or arranged for the disposal of, hazardous substances at the Site. No other nexus information was forthcoming then or during the September 19 teleconference arranged by Region 5.

Accordingly, DAP respectfully declines to participate in any voluntary cleanup or other activity to be conducted at the Site.

Very truly yours,



William E. Coughlin

WEC:rm